

Study Scheme & Syllabus of Bachelor of Commerce (Hons.) Batch 2025 onwards



**Department of Academics
IK Gujral Punjab Technical University**

Courses & Examination Scheme:

First Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 101-18	Core Theory 1	Business Organization and Management	5	1	0	40	60	100	6
BCOM 102-18	Core Theory 2	Financial Accounting	5	1	0	40	60	100	6
BCOMGE101-18	General Elective 1	Managerial Economics	5	1	0	40	60	100	6
BTHU103/18	Ability Enhancement Compulsory Course (AECC)	English	1	0	0	40	60	100	1
BTHU104/18	Ability Enhancement Compulsory Course (AECC)	English Practical/Laboratory	0	0	2	30	20	50	1
HVPE101-18	Ability Enhancement Compulsory Course (AECC)	Human Values, De-addiction and Traffic Rules	3	0	0	40	60	100	3
HVPE102-18	Ability Enhancement Compulsory Course (AECC)	Human Values, De-addiction and Traffic Rules (Lab/ Seminar)	0	0	2	25	--**	25	1
BMPD102-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		19	3	6	280	320	600	25

**The Human Values, De-addiction and Traffic Rules (Lab/ Seminar) and Mentoring and Professional Development course will have internal evaluation only.

Note: One each seminar will be organized on Drug De-addiction and Traffic Rules. Eminent scholar and experts of the subject will be called for the seminar at least once during the semester. It will be binding for all students to attend the seminar.

Second Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 201-18	Core Theory 3	Cost Accounting	5	1	0	40	60	100	6
BCOM 202-18	Core Theory 4	Business Environment	5	1	0	40	60	100	6
BCOMGE201-18	General Elective 2	Business Statistics	5	1	0	40	60	100	6
EMC-101-25	Core Practical 5	Entrepreneurship Setup and Launch**	0	0	4	60	40	100	2
EVS102-18	Ability Enhancement Compulsory Course (AECC) -III	Environment Studies	2	0	0	40	60	100	2
BMPD202-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		17	3	6	245	280	525	23

***The department of Higher Education and Languages, Government of Punjab endeavor to AI-powdered entrepreneurship learning platform on the said course. The Institute /Campus shall appoint an assistant professor as faculty coordinator.*

BCOM 101-18 BUSINESS ORGANIZATION AND MANAGEMENT

Objective: - to acquaint the students with the fundamentals of managing business. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility. The course will use and focus on Indian experiences, approaches and cases.

Unit – I

Management: Meaning, definitions, nature and scope, functions of management. Managerial roles and skills, **Basic forms of organizations:** Sole Proprietorship, Partnership, Joint stock company, HUF, Cooperative societies and trust. **Evolution of management thoughts and thinkers:** scientific management, general administrative theories, quantitative approach, behavioral approach, systems approach, contingency approach.

Unit – II

Planning: nature, scope, objectives, and types of plans, planning process, Business forecasting: Concept and techniques, MBO: concept and process of MBO. **Decision Making:** process, types and techniques.

Social responsibility of business: Meaning and concept, significance, arguments against and in favour of social responsibility, approaches for measuring CSR, **Business ethics:** Concept, issues and ethical dilemma.

Unit – III

Organizing: concept, nature, types, principles and process; Formal and Informal organizations, Organization chart, **Organization structure:** different forms of organizational structure, factors affecting organization structure, features of a good organization.

Departmentalization: concept and bases, **Authority:** Definition, types, Responsibility and Accountability, Delegation, Decentralization v/s Centralization, determinants of effective decentralization, Line and staff authority: Issues and Remedies, **Coordination** – types, techniques

Unit IV

Staffing: concept, nature, importance and process of Recruitment and selection, **Motivation** – concept, importance, theories of motivation: Maslow's need hierarchy theory, Herzberg's theory, Theory X and theory Y, Vroom's Expectancy model.

Control: function, process and types of control, significance and span of control. **Span of Control:** Nature and significance.

Suggested Readings:

- Harold Koontz, and Heinz Weihrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2010.
- Richard L Daft, *The New Era of Management*, New Delhi, Thomson, 2007.
- Stephen P Robbins, Mary Coulter and Neharika Vohra, *Management*, New Delhi, Pearson , 2011.
- V S P Rao & V H Krishna, *Management*, Excel Books
- P. Subba Rao, *Principles of Management*, Himalaya Publishing
- Dubrin, *Management: Concepts & Cases*, Cengage Learning
- Ferrell, *Business: A Changing World*, Tata McGraw Hill
- P C Tripathi & P N Reddy, *principles of management*, Mc Graw Hill
- Mukherjee, *Principles of Management and Organisational behaviour*, Tata McGraw Hill.

BCOM 102-18 FINANCIAL ACCOUNTING

Objective: The aim is to familiarize students with basic concepts and principles of accounting and different types of accounts in business.

UNIT-I

Basics of Accounting: Accounting, Accountancy and Book-Keeping, Accounting equation, Accounting Cycle: Journal, Ledger and Trial Balance; Subsidiary books, **Introduction to financial Accounting** – meaning, nature, scope, objectives, limitations. Accounting concepts and conventions (GAAP), Capital, Revenue and deferred revenue expenditure and receipts – **Financial Statements of Sole Proprietor and Partnership Firm** (with adjustments): Income Statement, Balance Sheet

UNIT-II

Joint Venture – Meaning, types, determination of profits under different methods. **Royalty Accounts, Consignment Accounts**– Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.

UNIT-III

Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage, **Departmental Accounts** – Meaning – Objects – Advantages – Accounting procedure – Apportionment of Expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.

UNIT-IV

Branch Accounts – Features – Objects– Types of branches – Dependent and Independent Branches (Excluding Foreign Branches)– Account Systems –Stock and Debtors System – Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K., "*Financial Accounting*", 2009, Vikas Publishing House, New Delhi.
2. Mukherjee, A. and Hanif, M., "*Financial Accounting*", 1st Edition, 2003, Tata McGraw Hill.
3. Sehgal, Ashok & Deepak , "*Financial Accounting*", Taxman's Allied Services.
4. Ramchandran, N. and Kakani, R.K., "*Financial Accounting for Management*", 2nd Edition, 2007, Tata McGraw Hill.
5. Tulsian, P. C. "*Financial Accounting*", Person.

BCOMGE101-18 MANAGERIAL ECONOMICS

Objective: The objective of the paper is to acquaint the students with the economic concepts and principles and to enable them to use them to address business problems in a globalized economic environment.

Unit-I

Introduction to Managerial Economics: Meaning, Nature, Scope & Relationship with other disciplines, Role of managerial economics in decision Making, Opportunity Cost Principle, Production Possibility Curve, Incremental Concept, Scarcity Concept.

Demand: Demand and its Determination: Demand function; Determinants of demand; Demand elasticity – Price, Income and cross elasticity, Use of elasticity for analyzing demand. Demand forecasting: Introduction and techniques.

Unit-II

Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference Theory

Production Function: Meaning, Concept of productivity and technology, Short Run and long run production function, Introduction to Isoquants; Least cost combination of inputs, Producer's equilibrium; Returns to scale.

Unit-III

Theory of Cost: Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function

Revenue Curve: Concept of Revenue, Different Types of Revenues, concept and shapes of Total Revenue, Average revenue and marginal revenue, Relationship between Total Revenue, Average revenue and marginal revenue, Elasticity of Demand and Revenue relation

Unit-IV

Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Price and output determination under collusive oligopoly, Price and output determination under non-collusive oligopoly.

Supply: Introduction to supply and supply curve.

Pricing: Pricing practices; Commodity Pricing: Economics of advertisement costs; Types of pricing practices.

Note: Relevant Case Studies will be discussed in class.

Suggested Readings:

- D. M. Mithani, *Managerial Economics Theory and Applications*, Himalaya Publication
- Peterson and Lewis, *Managerial Economic*, Prentice Hall of India
- Gupta, *Managerial Economics*, Tata McGraw Hills
- Geetika, *Managerial Economics*, Tata McGraw Hills
- D.N.Dwivedi, *Managerial Economic*, Vikas Publications
- Koutsoyiannis, *A Modern Micro Economics*, Palgrave Macmillan Publishers, New Delhi.
- H. L Ahuja *Advanced Economic Analysis*, S. Chand & Co. Ltd, New Delhi. 7.
- G.S Gupta, *Managerial Economics*, Tata McGraw Hill.
- K.K .Dewett, *Modern Economic Theory*, S. Chand Publication

AECC
BTHU103/18 ENGLISH

Course Outcomes:

- The objective of this course is to introduce students to the theory, fundamentals and tools of communication.
- To help the students become the independent users of English language.
- To develop in them vital communication skills which are integral to their personal, social and professional interactions.
- The syllabus shall address the issues relating to the Language of communication.
- Students will become proficient in professional communication such as interviews, group discussions, office environments, important reading skills as well as writing skills such as report writing, note taking etc.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Detailed Contents:

Unit1- 1 (Introduction)

- Theory of Communication
- Types and modes of Communication

Unit- 2 (Language of Communication)

- Verbal and Non-verbal
- (Spoken and Written)
- Personal, Social and Business
- Barriers and Strategies
- Intra-personal, Inter-personal and Group communication

Unit-3 (Reading and Understanding)

- Close Reading
- Comprehension
- Summary Paraphrasing
- Analysis and Interpretation
- Translation (from Hindi/Punjabi to English and vice-versa)

OR

Precis writing/Paraphrasing **(for International Students)**

- Literary/Knowledge Texts

Unit-4 (Writing Skills)

- Documenting
- Report Writing
- Making notes
- Letter writing

Recommended Readings:

1. *Fluency in English* - Part II, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. *Language, Literature and Creativity*, Orient Blackswan, 2013.
4. *Language through Literature* (forthcoming) ed. Dr. Gauri Mishra, Dr. Ranjana Kaul, Dr. Brati Biswas
5. *On Writing Well*. William Zinsser. Harper Resource Book. 2001
6. *Study Writing*. Liz Hamp-Lyons and Ben Heasley. Cambridge University Press. 2006.

AECC
BTHU104/18 ENGLISH PRACTICAL / LABORATORY

Course Outcomes:

- The objective of this course is to introduce students to the theory, fundamentals and tools of communication.
- To help the students become the independent users of English language.
- To develop in them vital communication skills which are integral to personal, social and professional interactions.
- The syllabus shall address the issues relating to the Language of communication.
- Students will become proficient in professional communication such as interviews, group discussions and business office environments, important reading skills as well as writing skills such as report writing, note taking etc.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Interactive practice sessions in Language Lab on Oral Communication

- Listening Comprehension
- Self Introduction, Group Discussion and Role Play
- Common Everyday Situations: Conversations and Dialogues
- Communication at Workplace
- Interviews
- Formal Presentations
- Monologue
- Effective Communication/ Mis- Communication
- Public Speaking

Recommended Readings:

1. *Fluency in English* - Part II, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. *Practical English Usage*. Michael Swan. OUP. 1995.
4. *Communication Skills*. Sanjay Kumar and PushpLata. Oxford University Press. 2011.
5. *Exercises in Spoken English*. Parts. I-III. CIEFL, Hyderabad. Oxford University Press

AECC
HVPE101-18 HUMAN VALUES, DE-ADDICTION AND TRAFFIC RULES

Course Objective: This introductory course input is intended

- a. To help the students appreciate the essential complementarity between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity which are the core aspirations of all human beings.
- b. To facilitate the development of a Holistic perspective among students towards life, profession and happiness, based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of Value based living in a natural way.
- c. To highlight plausible implications of such a Holistic understanding in terms of ethical human conduct, trustful and mutually satisfying human behavior and mutually enriching interaction with Nature.

Thus, this course is intended to provide a much needed orientational input in Value Education to the young enquiring minds.

Course Methodology

- The methodology of this course is universally adaptable, involving a systematic and rational study of the human being vis-à-vis the rest of existence.
- It is free from any dogma or value prescriptions.
- It is a process of self-investigation and self-exploration, and not of giving sermons. Whatever is found as truth or reality is stated as proposal and the students are facilitated to verify it in their own right based on their Natural Acceptance and Experiential Validation.
- This process of self-exploration takes the form of a dialogue between the teacher and the students to begin with, and within the student himself/herself finally.
- This self-exploration also enables them to evaluate their pre-conditionings and present beliefs.

Content for Lectures:

Module 1: Course Introduction - Need, Basic Guidelines, Content and Process for Value Education [6]

1. Understanding the need, basic guidelines, content and process for Value Education
2. Self Exploration—what is it? - its content and process; 'Natural Acceptance' and Experiential Validation- as the mechanism for self exploration
3. Continuous Happiness and Prosperity- A look at basic Human Aspirations
4. Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority
5. Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario
6. Method to fulfill the above human aspirations: understanding and living in harmony at various levels

Module 2: Understanding Harmony in the Human Being - Harmony in Myself! [6]

7. Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
8. Understanding the needs of Self ('I') and 'Body' - *Sukh* and *Suvidha*
9. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)

10. Understanding the characteristics and activities of 'I' and harmony in 'I'
11. Understanding the harmony of I with the Body: *Sanyam* and *Swasthya*; correct appraisal of Physical needs, meaning of Prosperity in detail
12. Programs to ensure *Sanyam* and *Swasthya*
 - Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 3: Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship [6]

13. Understanding harmony in the Family- the basic unit of human interaction
14. Understanding values in human-human relationship; meaning of *Nyaya* and program for its fulfillment to ensure *Ubhay-tripti*; Trust (*Vishwas*) and Respect (*Samman*) as the foundational values of relationship
15. Understanding the meaning of *Vishwas*; Difference between intention and competence
16. Understanding the meaning of *Samman*, Difference between respect and differentiation; the other salient values in relationship
17. Understanding the harmony in the society (society being an extension of family): *Samadhan*, *Samridhi*, *Abhay*, *Sah-astitva* as comprehensive Human Goals
18. Visualizing a universal harmonious order in society- Undivided Society (*Akhand Samaj*), Universal Order (*Sarvabhaum Vyawastha*)- from family to world family!
 - Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 4: Understanding Harmony in the Nature and Existence - Whole existence as Co-existence [4]

19. Understanding the harmony in the Nature
20. Interconnectedness and mutual fulfillment among the four orders of nature- recyclability and self-regulation in nature
21. Understanding Existence as Co-existence (*Sah-astitva*) of mutually interacting units in all-pervasive space
22. Holistic perception of harmony at all levels of existence
 - Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 5: Implications of the above Holistic Understanding of Harmony on Professional Ethics [6]

23. Natural acceptance of human values
24. Definitiveness of Ethical Human Conduct
25. Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
26. Competence in professional ethics:
 - a) Ability to utilize the professional competence for augmenting universal human order,
 - b) Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems,
 - c) Ability to identify and develop appropriate technologies and management patterns for above production systems.
27. Case studies of typical holistic technologies, management models and production systems
28. Strategy for transition from the present state to Universal Human Order:
 - a) At the level of individual: as socially and ecologically responsible engineers, technologists and managers

- b) At the level of society: as mutually enriching institutions and organizations

Text Book

R R Gaur, R Sangal, G P Bagaria, 2009, *A Foundation Course in Value Education*.

Reference Books

1. Ivan Illich, 1974, *Energy & Equity*, The Trinity Press, Worcester, and HarperCollins, USA
2. E.F. Schumacher, 1973, *Small is Beautiful: a study of economics as if people mattered*, Blond & Briggs, Britain.
3. A Nagraj, 1998, *Jeevan Vidya ek Parichay*, Divya Path Sansthan, Amarkantak.
4. Susan George, 1976, *How the Other Half Dies*, Penguin Press. Reprinted 1986, 1991
5. PL Dhar, RR Gaur, 1990, *Science and Humanism*, Commonwealth Publishers.
6. A.N. Tripathy, 2003, *Human Values*, New Age International Publishers.
7. Subhas Palekar, 2000, *How to practice Natural Farming*, Pracheen(Vaidik) Krishi Tantra Shodh, Amravati.
8. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, *Limits to Growth – Club of Rome's report*, Universe Books.
9. E G Seebauer & Robert L. Berry, 2000, *Fundamentals of Ethics for Scientists & Engineers*, Oxford University Press
10. M Govindrajran, S Natrajan & V.S. Senthil Kumar, *Engineering Ethics (including Human Values)*, Eastern Economy Edition, Prentice Hall of India Ltd.
11. B P Banerjee, 2005, *Foundations of Ethics and Management*, Excel Books.
12. B L Bajpai, 2004, *Indian Ethos and Modern Management*, New Royal Book Co., Lucknow. Reprinted 2008.

Relevant CDs, Movies, Documentaries & Other Literature:

1. Value Education website, <http://uhv.ac.in>
2. Story of Stuff, <http://www.storyofstuff.com>
3. Al Gore, *An Inconvenient Truth*, Paramount Classics, USA
4. Charlie Chaplin, *Modern Times*, United Artists, USA
5. IIT Delhi, *Modern Technology – the Untold Story*

AECC
HVPE102-18 HUMAN VALUES, DE-ADDICTION AND TRAFFIC RULES
(Lab/Seminar)

One each seminar will be organized on Drug De-addiction and Traffic Rules. Eminent scholar and experts of the subject will be called for the Seminar atleast once during the semester. It will be binding for all the students to attend the seminar.

BMPD102-18 MENTORING AND PROFESSIONAL DEVELOPMENT

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills

The course shall be split in two sections i.e. outdoor activities and class activities.

For achieving the above, suggestive list of activities to be conducted are:

Part – A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

Part – B (Outdoor Activities)

1. Sports/NSS/NCC
2. Field project.
3. Society Activities of various professional student chapters, Cultural Clubs, etc.

Note: Evaluation shall be based on rubrics for Part – A & B.

Mentors/Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department and details shall be uploaded on websites of the institutions.

BCOM 201-18
Cost Accounting

Course Objective: The main aim of this Paper is to familiarize the students with the basics of Cost Accounting and acquaint them with the application of Cost Accounting tools and techniques to aid managerial decision-making. It also aims at making them aware of various latest developments in this field.

UNIT I

Cost Accounting: Meaning, Objectives, Nature and Scope, Comparison between Cost, financial and management accounting – Application of Cost Accounting – Designing and Installation of Cost Accounting System –**Cost Concepts:** Cost Classification, Cost Unit – Cost Center –Elements of Cost –Preparation of Cost Sheet, Tenders and Quotations

UNIT-II

Material: Purchase, Storage and Material Control, Setting of Levels of Stock, Inventory Control Techniques. Methods of Pricing Material Issues. **Labour:** Meaning and Components of Labour Cost. Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover, **Overheads:** Collection, Classification, Allocation, Apportionment and Absorption of Overheads, Machine Hour Rate.

UNIT III:

Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements, **Methods of Costing:** Process Costing, Contract Costing, **Marginal Costing and Cost-Volume Profit Analysis** (Basics)

UNIT IV

Budgetary Control: Concept, Classification, Cash and flexible budgets, Zero Base Budgeting.

Contemporary Developments in Costing: Activity-Based Costing, Just In Time (JIT), Target Costing, Life Cycle Costing, Value Analysis, Kaizen Costing, Total Quality Management, Back-flush Costing.

SUGGESTED READINGS:

- Arora, M. N. (2017). *Cost Accounting: Principles & Practice*. 12th Edition,, Vikas publishing house.
- Dutta , M. (2013), *Cost Accounting – Principles & Practice*, 12th Edition, Pearson
- Horngren, C. T. (2017). *Cost accounting: A Managerial Emphasis*, 16th Edition Pearson Education India.
- Jain S.P & Narang K.L. (2017). *Advanced Cost Accounting*, 17/e, Kalyani Publishers.
- Jain, P. K. & Khan, M,Y,(2017). *Cost Accounting*. 2nd Edition, Tata McGraw-Hill Education.

- Kishore, R. M. (2016). *Cost and Management Accounting*. 6th Edition, Taxmann Publications.
- Kishore, R. M. (2017). *Strategic Cost Management*. 5th Edition, Taxmann Publications.
- Lall, Nigam and Jain I.C. (2013). *Cost Accounting, Principles, Methods and Techniques*, PHI Pvt. Ltd, New Delhi.
- Saxena VK & Vashist CD (2015). *Advanced Cost & Management Accounting*, Sultan Chand.

BCOM 202-18
Business Environment

Course Objective: The objective of this paper is to acquaint students with the issues of business environment in which corporate sector has to operate. It will also familiarize them with the techniques available for scanning and monitoring the environment. It also aims at providing some basic knowledge about international environment pertaining to business.

Unit I

Introduction to Business Environment: Nature and Significance of Business Environment. Components of Business Environment, Techniques of Environment Scanning. **Economic Environment of Business:** Economic Systems. Economic Planning in India, Brief idea of Industrial Policy, Fiscal policy, Monetary policy and EXIM policy.

Unit II

Political and Legal Environment of Business: Three political institutions: Legislature, Executive and Judiciary. Foreign Exchange Management Act (FEMA), Consumer Protection Act. Introduction to Liberalization, Privatization and Globalization: Factors facilitating and impeding globalization in India.

Unit III

Socio- Cultural Environment: Critical elements of socio-cultural Environment. Social responsibility of business. Business Ethics and Corporate Social Responsibility. **Public Sector**-Changing Role of Public Sector - Relevance of public sector – Public Sector reforms. Regulatory framework with reference to Banking and Security Market. Technological Environment.

Unit IV

International Business Environment: Multinational Corporations-Benefits and Problems. Mergers and acquisitions - reasons - trends - Advantages and Disadvantages. WTO, Consequences of WTO for India. IMF. Regional Groupings.

SUGGESTED READINGS:

- Aswathappa, K : Essentials of Business Environment-Text, Cases and Exercises - Himalya Publishing House(13th Revised Edition-2016)
- Cherunilam, Fransis– Business Environment- Text and Cases ,Himalya Publishing House Pvt. Ltd.(20th Edition-2011)
- Paul, Justin-Business Environment- Text and Cases-McGraw Hill Education (India) Private Limited.(4th Revised Edition-2018)
- Ramachandara, Archana and Ravi-Business Environment. Himalya Publishing House Pvt. Ltd.(New Edition-2017)
- Sheikh, Saleem and Sahu Jayadev, Business Environment, Pearson.

BCOMGE201-18
Business Statistics

Course Objective: The course aims to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making. Analysis of numbers is required for taking decisions related to every aspect of business.

Unit I

Introduction to Statistics: Meaning, Definitions, Features of statistics, Importance, Functions, Scope and Limitations of Statistics.

Data Collection: Sources of Primary and Secondary data. Presentation of Data. Frequency distribution.

Sampling Concepts: Meaning of Population and Sample, Parameters and Statistics, Descriptive and Inferential Statistics, Probability and Non Probability Sampling Methods including Simple Random Sample, Stratified Sampling, Systematic Sampling, Judgement Sampling and Convenience Sampling.

Unit II

Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications. Positional Averages: Mode and median (and other partition values including quartiles, deciles and percentile. Graphic presentation of measures of central tendency.

Measures of Variation: Absolute and relative measures. Range, quartile deviation, mean deviation, standard deviation and their coefficients. Properties of Standard Deviation and Variance.

Sampling Distribution: Concept of Sampling Distribution, Formulation of Sampling Distribution of Mean and Sampling distribution of standard deviation/Variance.

Unit III

Simple Correlation Analysis: Meaning of Correlation, Simple, multiple and partial, linear and non linear correlation, correlation and causation, scatter diagram, Pearson's correlation coefficient and Rank Correlation.

Simple Regression Analysis: Meaning of Regression, Principle of least square and regression analysis, Calculation of regression coefficient, properties of regression coefficient, Relationship between correlation and regression coefficient.

Unit IV

Theory of Probability: Meaning of Probability, Approaches to the calculation of probability, calculation of event probabilities, Addition and Multiplication, Laws of Probability (Proof not required), Conditional Probability and Bayes' Theorem (Proof not required).

Probability Distribution: Binomial Distribution: Probability Distribution function, Constants, Shape, Fitting of Binomial Distribution, Poission Distribution: Probability Function (including Poission approximation to binomial distribution) Constants, Fitting of Poission Distribution, Normal Distribution: Probability Distribution Function, Properties of Normal Curve, Calculation of Probabilities.

Suggested Readings:

1. Levin, Richard and David S. Rubin. “*Statistics for Management*”. Prentice Hall of India, New Delhi.
2. Chandan, J.S., “*Statistics for Business and Economics*”, Vikas Publishing House Pvt. Ltd.
3. Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, Prentice–Hall of India, New Delhi.
4. Gupta C B, Gupta V, “*An Introduction to Statistical Methods*”, Vikas Publications.
5. Siegel, Andrew F, *Practical Business Statistics*. International Edition, McGraw Hill
6. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., *Business Statistics: A First Course*, Pearson Education.

EMC-101-25	L	T	P
Entrepreneurship Setup and Launch	0	0	4

Introduction:

This semester lays the foundation for the learner to understand what entrepreneurship is, beyond just starting a business. It introduces key ideas like problem-solving, value creation, and self-awareness. The learner will begin exploring basic business concepts while discovering their own interests and strengths.

Learners Objective:

1. Understand the core concepts of entrepreneurship through relatable, real-life examples.
2. Begin to see themselves as problem-solvers and creators.
3. Learn about business paths and choose one to try based on interest or local fit.
4. Launch a micro-hustle (online or offline) to earn their first income.
5. Build confidence and self-belief by doing.

Outcome: By the end of this semester, learners will start a simple business activity, earn their first income, and build belief in their ability to do business.

Guiding Principles/Approach:

This syllabus is built on principles of **experiential learning, growth mindset development, and identity-first learning**. Drawing from learning science and behavior design, the course shifts students from passive learning to *active doing*, where they try out small business activities in real contexts. The design helps students not just learn entrepreneurship but begin to see themselves as entrepreneurs. Emphasis is placed on *small wins, peer collaboration, and locally relevant opportunities* to ensure learning feels achievable and connected to their realities. The curriculum focuses on conceptual understanding without heavy theory, combining *practical action, reflection, and collaboration*. *By making progress visible and success feel possible, it plants the seeds of self-reliance, initiative, and long-term motivation.*

Semester Syllabus:

Format: 12 weeks, 4 hours/week | 2 credits

Revenue Target: ₹10,000

Week	Learning Goal	Measurable Outcome
1	Understand what entrepreneurship is and who can be an entrepreneur	Students define entrepreneurship in their own words and list 2 entrepreneurs from their local area or community
2	Connect personal identity to entrepreneurship (strengths, interests, struggles)	Students create a “value map” showing how a skill/interest/problem from their life could become a business opportunity

3	Learn about 5 business paths: content creation, drop-shipping, cloud kitchen/food business, gig economy and local services	Students explore 1–2 examples from each domain and share one they’re most curious to try and why
4	Choose a path and generate a basic business idea	Students write down a clear offer (what, for whom, why) and one way to reach their customer
5	Take first real action: message, post, pitch, or sell	Students reach out to or serve 1 real potential customer and record what happened
6	Reflect on first attempt and share with peers	Students share their result, a challenge faced, and one idea to improve next time
7	Improve and try again: aim for first ₹100	Students apply a change, try again, and aim to make their first ₹100 or get meaningful response
8	Learn how to identify and understand your target customer	Students talk to 2 potential customers or observe them and list 3 insights about their needs
9	Learn how to serve your target audience better	Students improve one part of their offer (product, delivery, messaging, or interaction) based on customer feedback or need
10	Explore core entrepreneurial values (resilience, honesty, effort)	Students reflect on 1 value they’re building and show it in a business task or peer story
11	Focus on earning and staying consistent	Students complete a second earning task and track their consistency (e.g., same product or message for 3 days)
12	Reflect on earnings, grit, and how to keep going	Students record total earnings, one resilience moment, and one support system or habit they’ll continue with

Weekly Component:

Component	Duration	Description
Learning Module	~1.5 hrs	<ul style="list-style-type: none"> - Introduces key concepts in a simple and engaging way - Includes, examples, and 1–2 interactive discussions or quizzes
Action Lab	~2 hrs	<ul style="list-style-type: none"> - Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission (e.g., video, reflection, or proof of action)
Resources	Self-paced	<ul style="list-style-type: none"> - Supplementary videos, short readings, real- life stories, and tools to deepen understanding at their own pace

Evaluation Criteria

Evaluation Component	Description	Weightage
Weekly Task Completion	Timely submission of weekly tasks including reflections, activities, quizzes etc.	40%
Target Completion	Performance-based evaluation on hitting revenue or profit targets (e.g., generating ₹10,000 revenue)	30%
Final Project	A comprehensive project based on the semester's theme	30%

Week 1: What is Entrepreneurship? Who Can Be an entrepreneur?

INTRODUCTION: Could *You* Be an entrepreneur?

When people hear “entrepreneur,” they often think it means having a company, investors, or an MBA. Some even believe it's only for toppers or those with high grades. But entrepreneurship is more about mindset than qualifications: it's about seeing a problem and doing something about it. Like someone who starts selling snacks because their school canteen is always shut, or a friend who fixes broken chargers for others. If you've ever spotted a need and thought, “I can solve this,” - you’ve already taken your first step.

Component 1: Learning Module (~1.5 hours) Unit 1:

What is Entrepreneurship?

1. *Solving problems or creating value in exchange for money.*
2. Entrepreneurship is not just about starting a company: it's about initiative, resourcefulness, and value creation.
3. Different types of entrepreneurs: small shop owners, street vendors, YouTubers, local tailors, mechanics, and more.
4. Entrepreneurs build opportunities instead of waiting for them.

Simple Slide/Visual Aid Tip:

A circle that says "Problem", an arrow pointing to "Solution", then an arrow to "Earn". That's entrepreneurship.

<A video that visually shows how entrepreneurship starts with spotting a problem (e.g., long food lines), creating a solution (e.g., pre-order lunch service), and earning from it: illustrating the simple flow: Problem → Solution → Earn>

MCQ 1

Q: What best describes entrepreneurship?

- A. Getting a job in a company
- B. Solving problems for others and earning from it ☒
- C. Studying business in college
- D. Buying expensive things

Feedback:

1. *Correct! Entrepreneurs solve problems or offer value and get paid for it.*
2. *Not quite! Entrepreneurship is about creating something useful, not just getting a job or studying.*

Unit 2: Who Can Be an entrepreneur?

Entrepreneurship starts with spotting a problem, finding a solution, and creating value. Today, anyone with a phone and an internet connection can start a business: money helps, but mindset and initiative matter more at the start.

You just need:


1. A problem to solve
2. A simple skill or product
3. The courage to start small

Examples Carousel (Swipeable cards)

1. **Pooja (India)** – Sells handmade rakhis on Instagram, learned designing on YouTube.
Problem she saw: Expensive or generic rakhis in the market; no personal touch.
2. **Luis (Mexico)** – Repairs used phones in his garage, now has loyal customers.
Problem he saw: Many people couldn't afford new phones or didn't trust local repair shops.
3. **Sana (Kolkata)** – Started tiffin delivery from her home kitchen, now earns ₹500/day.
Problem she saw: Office workers struggled to find affordable, homemade meals.
4. **Sal Khan (USA)** – Started Khan Academy with YouTube lessons to help his cousin.
Problem he saw: His cousin needed help with math, but good learning resources were hard to access.

MCQ

Q: Which of these can be a form of entrepreneurship?

- A. Making reels on skincare tips and selling homemade face packs 
- B. Buying new clothes from malls
- C. Studying engineering
- D. Playing games without sharing or streaming

Feedback:

1. *Correct! Sharing useful tips + selling a product = solving a need!*
2. *Try again! Entrepreneurship is about creating value and helping others.*

Reflection Prompt

1. If you had to earn ₹100 this week, what would you do?

Component 2: Action Lab (~2 hours) Task

Find & Learn from 2 Entrepreneurs Near You

Steps (Checklist):

1. Look around your neighborhood or online: find 2 people who earn through their own work
2. Ask or observe:
 - a) What do they do?
 - b) How do they earn?

- c) What makes them entrepreneurial?
3. Use the **Entrepreneur Tracker Template** (available in the resources tab)

Final Deliverable

Learner submits:

1. A short definition of entrepreneurship (in their words)
2. 2 entries from the Entrepreneur Tracker (name, what they do, what learner learned)

→ Submitted in the submissions tab.

Supplementary Resources (Optional)

1. [Danny O'Neill - Getting started | Entrepreneurship | Khan Academy](#)
2. [The Better India – Stories of local entrepreneurs](#)

Week 2: Can I Be an entrepreneur?

INTRO – What Makes an entrepreneur?

You don't need a suit, a degree, or a lot of money to be an entrepreneur.

You need one thing: a mindset. Entrepreneurs notice problems around them: and do something about it. From the boy fixing bikes outside his house to the girl teaching dance on Instagram, they all started small. What matters most is not what you have: it's how you think and act.

Component 1: Learning Module (~1.5 hours)

Unit 1: What Makes an entrepreneur?

Key Concepts:

1. **Entrepreneurs are driven by curiosity:** they ask questions, explore possibilities, and seek better ways to do things.
2. **They take initiative:** they act, experiment, and create using limited resources with creativity and courage
3. **They learn by doing:** embracing mistakes as stepping stones to progress.
4. **They take full ownership:** one day they're the marketer, the delivery person, and the customer support, all in one.
5. **They are resilient:** they persist through challenges, adapt to change, and keep moving forward with purpose.

Real-Life Examples:

1. Nithin & Nikhil Kamath (Zerodha) – Started India's largest stock brokerage without formal degrees or external funding, just deep curiosity about stock markets and a desire to simplify investing.
2. *Qualities: Took initiative early and stayed persistent through challenges.*
3. Prajakta Koli (MostlySane) – Started by making comedy sketches about everyday Indian life: family, school, relationships: and became one of India's top digital creators.
4. *Qualities: Stayed consistent, adapted over time, and built strong audience trust.*
5. Tilak Mehta (Paper n Parcels) – As a teenager, launched a courier startup using Mumbai's dabbawala network for delivery.
6. *Qualities: Thought creatively and acted with confidence at a young age.*

Unit 2: Start Small: Build Ideas from What You Know

In the last unit, you learned that entrepreneurs don't just have ideas: they act, solve problems, and use what they have.

But the big question now is:

“What can I offer?”

That's where the Value Map comes in. It helps you take your first step toward thinking and acting like an entrepreneur: in your own way.

What is a Value Map?

A Value Map connects three simple things:

A. What people around you need

→ *Look around: is there something people often struggle with or something that could be better?*

B. What you *enjoy* or are *willing to try*

→ *You don't need to be an expert. Start with small things you like doing: talking to people, fixing, organizing, helping, designing, or learning something new.*

→ *Even if you're just curious about something: that's enough to begin.*

C. What solution you can create

→ *Use what you enjoy or are learning to try solving a real need around you: even in a small way*

Visuals:

3 overlapping circles:

1. “People Need”
2. “I Can”
3. “My Offer”

Examples:

1. People Need → Affordable meals


I Can → Cook + have access to home kitchen My Offer → ₹40 tiffin service

2. People Need → Study tips in Punjabi I Can → Speak clearly + love teaching

My Offer → 3-minute video tips on Instagram

MCQ

Q: What's the first step to being an entrepreneur?

- A. Waiting for the perfect idea
- B. Solving a problem with your skills 
- C. Buying a shop
- D. Studying for years

Feedback:

1. *Correct! Entrepreneurs start by solving small problems using what they already have.*
2. *Try again! It's not about waiting: it's about starting.*

Reflection Prompt

1. If someone gave you ₹500 and asked you to earn from it, what would you do?

Component 2: Action Lab (~2 hours)**Task: Create Your Personal Value Map Steps (checklist in app):**

1. Think of 2–3 problems people face around you (hunger, phone repair, boredom, etc.)
2. List your own skills, interests, or resources.
3. Match each problem with something you could offer.
4. Use the **Value Map Template in the resources** to organize your ideas.

Final Deliverable (Submitted in App):

1. Your completed **Value Map** (in 3 columns: Need, Skill, Offer)
2. Highlight **1 idea** you'd like to explore for your future hustle

Supplementary Resources (Optional)

1. "Start with Why" by Simon Sinek
2. [10 Characteristics of Successful Entrepreneurs | Business: Explained](#)

AECC
EVS102-18 Environment Studies

Course Outcomes:

1. Students will enable to understand environmental problems at local and national level through literature and general awareness.
2. The students will gain practical knowledge by visiting wildlife areas, environmental institutes and various personalities who have done practical work on various environmental Issues.
3. The students will apply interdisciplinary approach to understand key environmental issues and critically analyze them to explore the possibilities to mitigate these problems.
4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world

UNIT-1: Introduction to Environmental Studies

Multidisciplinary nature of Environmental Studies: Scope & Importance
Need for Public Awareness

UNIT-2: Ecosystems

Concept of an Ecosystem: Structure & functions of an ecosystem (Producers, Consumers & Decomposers)

Energy Flow in an ecosystem: Food Chain, Food web and Ecological Pyramids
Characteristic features, structure & functions of following Ecosystems:

- Forest Ecosystem
- Aquatic Ecosystem (Ponds, Lakes, River & Ocean)

UNIT-3: Natural Resources

Renewable & Non-renewable resources

Forest Resources: Their uses, functions & values (Biodiversity conservation, role in climate change, medicines) & threats (Overexploitation, Deforestation, Timber extraction, Agriculture Pressure), Forest Conservation Act

Water Resources: Their uses (Agriculture, Domestic & Industrial), functions & values, Overexploitation and Pollution of Ground & Surface water resources (Case study of Punjab), Water Conservation, Rainwater Harvesting,

Land Resources: Land as a resource; Land degradation, soil erosion and desertification

Energy Resources: Renewable & non-renewable energy resources, use of alternate energy resources (Solar, Wind, Biomass, Thermal), Urban problems related to Energy

UNIT-4: Biodiversity & its conservation

Types of Biodiversity: Species, Genetic & Ecosystem

India as a mega biodiversity nation, Biodiversity hot spots and biogeographic regions of India
Examples of Endangered & Endemic species of India, Red data book

UNIT-5: Environmental Pollution & Social Issues

Types, Causes, Effects & Control of Air, Water, Soil & Noise Pollution

Nuclear hazards and accidents & Health risks

Global Climate Change: Global warming, Ozone depletion, Acid rain, Melting of Glaciers & Ice caps, Rising sea levels

Environmental disasters: Earthquakes, Floods, Cyclones, Landslides

UNIT-6: Field Work

Visit to a National Park, Biosphere Reserve, Wildlife Sanctuary

Documentation & preparation of a Biodiversity (flora & fauna) register of campus/river/forest

Visit to a local polluted site : Urban/Rural/Industrial/Agricultural

Identification & Photography of resident or migratory birds, insects (butterflies)

Public hearing on environmental issues in a village

Suggested Readings:

1. Bharucha, E. Text Book for Environmental Studies. University Grants Commission, New Delhi.
2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email:mapin@icenet.net (R)
4. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
5. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
6. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
7. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
8. Down to Earth, Centre for Science and Environment (R)
9. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
10. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
11. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
12. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
13. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
14. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)

15. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
16. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
17. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
18. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
19. Survey of the Environment, The Hindu (M)
20. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)
21. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
22. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

BMPD202-18 Mentoring and Professional Development

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills

The course shall be split in two sections i.e. outdoor activities and class activities.

For achieving the above, suggestive list of activities to be conducted are:

Part – A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

Part – B (Outdoor Activities)

1. Sports/NSS/NCC
2. Field Project
3. Society Activities of various students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc.

Note: Evaluation shall be based on rubrics for Part – A & B.

Mentors/Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department.